

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

Claims 1-24. (canceled).

25. (previously presented): A method of manufacturing an ink jet recording head, the method comprising:

forming a first electrode layer on a diaphragm;

forming a piezoelectric layer on the first electrode layer;

forming a second electrode layer on the piezoelectric layer; and

etching simultaneously the second electrode layer, the piezoelectric layer, and the first electrode layer so that a portion of the diaphragm is exposed.

26. (previously presented): The method according to claim 25, further comprising attaching the diaphragm to a substrate.

27. (previously presented): The method according to claim 26, further comprising attaching a nozzle plate to the substrate.

28. (previously presented): The method according to claim 27, forming a nozzle orifice in the nozzle plate.

29. (previously presented): The method according to claim 25, wherein only a single mask material is used to pattern the second electrode layer, the piezoelectric layer, and the first electrode layer during the etching step.

Claims 30-52. (canceled).